



# NAVAJO COUNTY

## GRANTS ADMINISTRATION PROCEDURES

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## **Purpose**

To ensure that federal and state financial reports are accurately prepared, reviewed and approved by management, timely submitted, and the supporting documentation is maintained for future audit purposes, Navajo County has implemented the following procedures.

## **Grant Compliance & Fiscal Accountability**

Federal and state grants are awarded to specific County departments to ensure grant requirement compliance and fiscal accountability. When a federal or state grant(s) is awarded, the Department Director or Elected Official assigns a specific employee(s) to be the grant compliance employee(s). The grant compliance employee manages expenditures of the grant to ensure that procurement meets federal, state, and local requirements and that amounts expended meet grant specifications, are within budget, and adhere to Navajo County's financial policies.

The grant compliance employee will ensure the following:

- Expenditures are allowable and properly recorded in the County's financial accounting system.
- Grant reports are prepared accurately and that reports are submitted to the grantor agency in a timely manner.
- Grant reports are reviewed and approved by management prior to submission to the grantor agency.
- Annually prepare a reconciliation of all grant reports to the financial accounting system and prepare a Grant worksheet. This reconciliation is performed in conjunction with preparation of Navajo County's Schedule of Expenditures of Federal Awards (SEFA) and the Single Audit.
- Supporting documentation is maintained in good order for the required length of time for audit purposes.

Departmental management must review and approve all grant reports prior to submission to the grantor agency. The County's Grants Administrator and Finance Department's grants accountant will provide assistance and periodic training.